

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 19 be amended to read as follows:

- 1 Page 9, between lines 41 and 42, begin a new paragraph and insert:
- 2 "SECTION 5. IC 6-2.5-5-20 IS AMENDED TO READ AS
- 3 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 20. (a) Sales of food
- 4 and food ingredients for human consumption are exempt from the state
- 5 gross retail tax.
- 6 (b) For purposes of this section, the term "food and food ingredients
- 7 for human consumption" includes the following items if sold without
- 8 eating utensils provided by the seller:
- 9 (1) Food sold by a seller whose proper primary NAICS
- 10 classification is manufacturing in sector 311, except subsector
- 11 3118 (bakeries).
- 12 (2) Food sold in an unheated state by weight or volume as a single
- 13 item.
- 14 (3) Bakery items, including bread, rolls, buns, biscuits, bagels,
- 15 croissants, pastries, donuts, danish, cakes, tortes, pies, tarts,
- 16 muffins, bars, cookies, and tortillas.
- 17 (c) Except as otherwise provided by subsection (b), for purposes of
- 18 this section, the term "food and food ingredients for human
- 19 consumption" does not include:
- 20 (1) candy;
- 21 (2) alcoholic beverages;
- 22 (3) soft drinks;
- 23 ~~(4) food sold through a vending machine;~~
- 24 ~~(5) (4) food sold in a heated state or heated by the seller;~~

~~(6)~~ (5) two (2) or more food ingredients mixed or combined by the seller for sale as a single item (other than food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the federal Food and Drug Administration in chapter 3, subpart 3-401.11 of its Food Code so as to prevent food borne illnesses);

~~(7)~~ (6) food sold with eating utensils provided by the seller, including plates, knives, forks, spoons, glasses, cups, napkins, or straws (for purposes of this subdivision, a plate does not include a container or packaging used to transport the food); or

~~(8)~~ (7) tobacco.".

Page 71, between lines 30 and 31, begin a new paragraph and insert:

"SECTION 59. [EFFECTIVE JULY 1, 2008] **For purposes of IC 6-2.5-5-20, as amended by this act, all transactions shall be considered as having occurred after June 30, 2008, to the extent that delivery of the property constituting selling at retail is made after that date to the purchaser.**".

Renumber all SECTIONS consecutively.

(Reference is to ESB 19 as printed February 22, 2008.)

Representative Ruppel